

KEWAUNEE COUNTY CREDIT CARD POLICY, USE, AND PROCEDURES

Last Revised: 05/01/2018

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Purpose

To establish a method for use and define the limits of the use of County issued credit cards. These cards are provided to approved staff to make purchases on behalf of Kewaunee County.

Procedure

1. A department head must submit in writing a request for a staff person to receive a credit card. The request must include person's name, reason for credit card and the limits and restrictions requested.
2. The Finance Director shall give approval of the credit card. Any appeals will be taken to the County Administrator.
3. The Finance Director shall maintain all records of credit card requests, approvals, limits and lost/stolen/destroyed information.
4. Each credit card has the cardholder's name on it and shall be used only by the Cardholder. No other person is authorized to use that card unless a User Authorization Form has been completed giving another person authority to use the card. The Cardholder may make transactions on behalf of others. At all times the Cardholder is responsible for all use of his/her card.
5. Prior to receiving the card the employee shall sign the "Cardholder Acknowledgement" which shall be filed in the Finance Department.
6. Prior to separation from the County or transfer to another department, the Cardholder shall surrender the credit card to the Finance Director. The Finance Director shall notify US Bank to close the account.
7. The credit card shall not be used for personal purchases.
8. No interest charges shall be incurred.
9. All credit card receipts must be turned in to the Finance Department to process the payment. Receipts must be turned in no later than 10 days after the close of the credit card billing cycle.
10. Failure to follow procedures may result in loss of credit card privilege. The Finance Director may revoke a credit card from a user. Appeals may be taken to the County Administrator.
11. Misuse of the County Credit Card will be subject to discipline in accordance with the Kewaunee County Personnel Handbook.

Receiving a Credit Card

Department heads may request personnel be Cardholders by contacting the Finance Director in writing.

1. The proposed Cardholder shall be issued a copy of this procedure and shall be required to sign a cardholder enrollment form and Cardholder Acknowledgement. The enrollment form indicates all information needed to set the Cardholder up properly in the credit card system. The acknowledgement indicates the Cardholder understands the procedure and the responsibilities of a Kewaunee County Cardholder.
2. The Finance Director shall maintain all records of credit card requests, limits, cardholder transfers and lost/stolen/destroyed card information. The Finance Department shall maintain payment and auditing responsibility of all cardholder accounts.

Authorized Credit Card Use

The County credit card has the Cardholder name embossed on it and shall be used by the Cardholder. Kewaunee County shall be embossed on the card under

the Cardholder name. The Cardholder may make transactions on behalf of others in their department. However, the Cardholder is responsible for all use of his/her card. Cardholders may issue a User Authorization Form to other employees in their department to use their credit card. Use of the credit card shall be limited to the following conditions:

1. The total transaction value shall not exceed a Cardholder's purchase limit. Spending limits must be adhered to.
2. Prior to purchase the Cardholder shall inform the vendor that the goods/services are to be tax exempt. Kewaunee County is exempt from paying sales tax by Wisconsin statute. Cardholders should provide a 'Wisconsin Sales and Use Tax Exemption Certificate' and/or a Certificate of Exempt Status (CES) number to vendors upon request.

Unauthorized Credit Card Use

The credit card SHALL NOT be used for the following:

Alarm/Security systems
Alcoholic beverages
Cash advances
Consulting services
Entertainment expenses
Legal services
Nonbusiness personal items or services
Tax reportable services
Telephone calls or monthly service
Temporary labor
Transactions exceeding the credit limit

Cardholders may **not** use the Card for travel expenses that would not normally be reimbursable by the County such as movies charged to a hotel room, alcoholic beverages on a meal bill, or any charges for spouses or guests that may be accompanying you on your trip. These types of charges are not reimbursable expenses and should not be put on your County credit card. If these types of un-reimbursable charges are incurred, you must either:

- a) have the vendor separate the charges so you pay only the appropriate County charges with your County credit card, OR
- b) you could pay the entire bill with cash or a personal credit card and submit a Travel Expense reimbursement request for only the authorized expenses. Any use of the County Credit Card that is not in accordance with policy and procedures may result in disciplinary action.

Cardholder Record Keeping

1. Anytime a credit card purchase is made documentation shall be retained as proof of the purchase. Such documentation (receipts, confirmation numbers, names) will be used to verify the purchases listed on the Cardholder's monthly statement.
2. When the purchase is made over the counter, the Cardholder must retain the invoice and customer copy of the charge receipt. Prior to signing this slip, the cardholder is responsible for making sure that the vendor lists the quantity, fully describes the item(s) and excludes sales tax on the charge slip. The transaction details shall also be added to the Cardholder's Purchase Log.
3. When making a purchase by telephone, the Cardholder shall also document the transaction on the Purchasing Log. Cardholder should request an invoice or receipt and ensure it correctly lists the items, quantity and excludes sales tax.

Review of Monthly Statement

1. At the end of each billing cycle, the Cardholder will receive a copy of the monthly statement of account that will list the Cardholder's name and transactions for that period.
2. The Cardholder shall check each transaction listed against his/her purchase log

and receipts to verify the monthly statement.

3. The original sales documents, (invoice, cash register tape, credit card slips, etc.)

for all items listed on the monthly statement **MUST** be neatly attached, in purchase log sequence, to the statement. This data attached is critical to enable audit

substantiation. The careful matching of complete support documents to the log and then to the statement is vital to the success of this program. If this routine is not adhered to, the credit card may be revoked.

4. The Cardholder shall review the monthly statements no later than ten (10) days after the close of the billing cycle. Approved monthly statements, purchase logs, and support documents shall be forwarded immediately to the Finance Department for payment.

5. If a Cardholder does not have documentation of a transaction listed on the monthly statement, he/she shall attach an explanation that includes a description of the item(s) purchased, date of purchase, vendor name, and reason for the lack of supporting documentation.

6. If a Cardholder is disputing a charge, he/she shall complete a dispute form and include it with the statement package.

7. If charges or credits are not listed on the monthly statement, the appropriate transaction documentation shall be retained by the Cardholder until the next monthly statement. If the purchase or credit does not appear on a statement within 60 days after the date of purchase or delivery, the Cardholder shall notify the Finance Department.

Card Security

1. It is the Cardholder's responsibility to safeguard the credit card and account number. The Cardholder must not allow anyone to use his/her credit card unless a letter of authorization is issued by the cardholder. A violation of this trust may result in that Cardholder having his/her card withdrawn.

2. **If the card is lost or stolen the Cardholder shall immediately notify:**

US Bank Customer Service at 1-800-344-5696. This number is available 24 hours a day. The representative will also verify the last transaction made.

3. The **Finance Director** must also be notified at **920-388-7110**

4. A new card shall be promptly issued to the Cardholder after the reported loss or theft. A card that is subsequently found by the Cardholder after being reported lost shall be returned to the Finance Director to be destroyed.

Cardholder Separation

Prior to separation from the County, the Cardholder shall surrender the credit card, the current credit card purchase log, and all support documents to his/her supervisor. The supervisor will immediately forward the credit card to the Finance Director. Upon receipt of the monthly statement, the supervisor will review, approve and forward the credit card statement, purchase log, and support documents to the Finance Department.

Additional Fees:

Each account may be subject to the following additional fees:

- * Replacement card fee

- * Late charge if any payment is not paid in full by the statement due date

- * Reasonable charges according to the then current fee schedule for additional copies of monthly statements, drafts, and receipts requested. Fees imposed will be posted to the account. **However**, copies of monthly statements may be viewed online at no charge.

- * Any of the above fees will be charged to the appropriate department in which they occur. The account number to be charged will be determined by the Finance Director and the Department Head.